## **ORDINANCE NO. 1756**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LODI AMENDING LODI MUNICIPAL CODE TITLE 12 – STREETS, SIDEWALKS, AND PUBLIC PLACES, SECTION 12.07.130, RELATING TO LODI TOURISM BUSINESS IMPROVEMENT DISTRICT LEVY OF ASSESSMENT—COLLECTION, DELINQUENCY, AND PENALTY

## BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LODI AS FOLLOWS:

<u>Section 1.</u> Lodi Municipal Code Title12 Streets, Sidewalks, and Public Places, Section 12.07.130, relating to Lodi Tourism Business Improvement District Levy of Assessment—Collection, Delinquency, and Penalty is hereby amended as follows:

Section 12.07.130: Levy of Assessment—Collection, Delinquency, and Penalty.

The collection of the assessment imposed by this chapter shall be made on a quarterly basis from hotels within the City of Lodi. The City of Lodi will collect the assessment on the same form as that used for the collection of Transient Occupancy Tax receipts. Each operator shall, on or before the last day of each quarter, make a report to the Finance Director on forms provided by city of the amount of assessment due for that quarter. The report and amount become delinquent on the last day of the month following the close of each calendar quarter. The full amount of the assessment calculated shall be remitted to the Finance Director at the time the return is filed. The Finance Director may establish shorter reporting or remitting periods for any operator and may require additional information in any return. Returns and payments are due immediately upon cessation of business for any reason. Each return shall contain a declaration under penalty of perjury, executed by the operator or its authorized agent, that, to the best of the declarant's knowledge, the statements in the return are true, correct, and complete.

Any operator who fails to remit any assessment imposed by this chapter within the time required shall pay a penalty of ten percent of the amount of the assessment in addition to the amount of the assessment. Any operator who fails to remit any delinquent remittance on or before the 15th day of the month following date of the first penalty shall pay a second delinquency penalty of ten percent of the amount of the assessment in addition to the amount of assessment and ten percent penalty first imposed.

If the Finance Director determines that the nonpayment of any remittance due under this chapter is due to fraud, a penalty of twenty-five percent of the amount of the assessment shall be added thereto in addition to the penalties stated above.

In addition to the penalties imposed, any operator who fails to remit any assessment imposed by this chapter shall pay interest at the rate of one percent per month or fraction thereof on the amount of tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

Every penalty imposed and such interest as accrued under the provisions of this section shall become a part of the assessment required to be paid by this chapter.

<u>Section 2 - No Mandatory Duty of Care</u>. This ordinance is not intended to and shall not be construed or given effect in a manner which imposes upon the City, or any officer or employee thereof, a mandatory duty of care towards persons or property within the City or outside of the City so as to provide a basis of civil liability for damages, except as otherwise imposed by law.

Section 3. All ordinances and parts of ordinances in conflict herewith are repealed insofar as such conflict may exist.

Section 4. This ordinance shall be published one time in the "Lodi News Sentinel," a daily newspaper of general circulation printed and published in the City of Lodi and shall be in force and take effect thirty days from and after its passage and approval.

Approved this 6th day of April, 2005.

Attest:

JOHN BECKMAN

Mayor

SUSAN J. BLACKSTON

City Clerk

State of California

County of San Joaquin, ss.

I, Susan J. Blackston, City Clerk of the City of Lodi, do hereby certify that Ordinance No. 1756 was introduced at a regular meeting of the City Council of the City of Lodi held March 16, 2005, and was thereafter passed, adopted, and ordered to print at a regular meeting of said Council held April 6, 2005, by the following vote:

AYES:

COUNCIL MEMBERS - Hansen, Johnson, and Mounce

NOES:

**COUNCIL MEMBERS - None** 

ABSENT: COUNCIL MEMBERS - Hitchcock

ABSTAIN: COUNCIL MEMBERS - Mayor Beckman

I further certify that Ordinance No. 1756 was approved and signed by the Mayor of the date of its passage and the same has been published pursuant to law.

SUSAN J. BLACKSTON

City Clerk

Approved as to Form:

D. STEPHEN SCHWABAUER

City Attorney